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Hearing Date: August 16, 2007 at 10:00 a.m.

Attorneys for NXP Semiconductors USA Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
:
Debtors. :
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**NXP SEMICONDUCTORS USA INC.'S RESPONSE TO
THE DEBTORS' NINETEENTH OMNIBUS OBJECTION**

NXP Semiconductors USA Inc. ("NXP"), by its undersigned attorneys,
Kirkpatrick & Lockhart Preston Gates Ellis LLP, respectfully submits this response in objection
to the modification of Claim No. 14347 (the "Claim") against Delphi Corporation, et al. (the
"Debtors"), and in opposition to the Debtors' Nineteenth Omnibus Objection to certain: (A)
Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records,
(C) Untimely Claim, and (D) Claims Subject To Modification, Tax Claims Subject To
Modification, Modified Claims Asserting Reclamation, And Consensually Modified and
Reduced Claims (the "Objection"), stating as follows:

FACTUAL BACKGROUND

1. On October 8, 2005 (the "Petition Date"), the Debtors filed voluntary
petitions for relief under chapter 11 of the United States Bankruptcy Code (11 U.S.C. §§ 101 et

seq.) (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Southern District of New York.

2. Prior to the Petition Date, NXP provided goods to the Debtors.

3. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, and 1111(a) and Fed. R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), and 5005(a) Establishing Bar Dates For Filing Proofs of Claim And Approving Form And Manner Of Notice Thereof establishing July 31, 2006 (the “Bar Date”) as the last date for all persons and entities to file proof of claims.

4. On the Bar Date, NXP filed Proof of Claim No. 14347 in the amount of \$ 5,486,881.18, a general unsecured pre-petition claim for goods sold to the Debtors. A copy of Proof of Claim No. 14347 is annexed hereto as Exhibit A.

5. The Debtors and NXP entered into an Amended Statement of Reclamation (the “Amended Statement of Reclamation”) on July 27, 2006, wherein a reconciled reclamation claim amount of \$ 194,274.52 (the “Reclamation Amount”) was agreed to by both parties.

6. On July 13, 2007, the Debtors filed their Objection to NXP’s Claim. In thier Objection, the Debtors (a) objected to the amount, classification, and/or identity of the Debtor for the modified claims asserting reclamation and (b) sought an order modifying the reclamation claims to reflect the total classification listed in Exhibit D-3 attached to the Debtors’ Objection and/or the identity of the Debtor against which the claim should be asserted. A copy of the relevant portion of Exhibit D-3 is annexed hereto as Exhibit B.

7. Pursuant to the Amended Statement of Reclamation, the Debtors reclassified \$ 194,274.52 of NXP’s Claim as a priority claim in the Debtors’ Objection.

8. In Exhibit D-3 attached to the Debtors Objection, the Debtors modified the remaining unsecured claim amount to \$ 4,977,451.40 (the "Modified Amount"), thus leaving a \$ 315,155.26 difference in the unsecured amount claimed by NXP in its Proof of Claim No. 14347 and the Modified Amount listed by the Debtors in their Objection (after accounting for the reclassification of the Reclamation Amount).

9. The Claim is currently undergoing a reconciliation process (the "Reconciliation Process"). On July 16, 2007, NXP sent excel sheets matching Bills of Lading to the appropriate invoice number to Thomas Soyars, a Delphi Proof of Claim Analyst . A letter evidencing this process (the "Reconciliation Letter") is annexed hereto at Exhibit C. The Debtors are currently reconciling NXP's records of the claim with the Debtors' records of the claim. Although NXP has attempted to contact Thomas Soyars, NXP has yet to hear a response to the Reconciliation Letter from the Debtors.

**THE DEBTORS' CLAIM OBJECTION SHOULD BE OVERRULED
WITH RESPECT TO NXP'S CLAIM (CLAIM NO. 14347)**

10. The Debtors' Objection should be overruled because NXP possesses documentation to support and verify a claim amounting to \$ 5,292,606.66, the total amount of NXP's Claim after deducting the Reclamation Amount.

11. The Debtors' Objection should also be overruled because a modification of the unsecured claim amount is premature while the Reconciliation Process is not yet complete. NXP expects that once the Reconciliation Process is complete, the \$ 315,155.26 amount in discrepancy will be accounted for.

WHEREFORE, NXP respectfully requests that the Court enter an Order overruling the Debtor's Nineteenth Omnibus Claim Objection insofar as it relates to NXP's Claim (Claim No. 14347), allowing the full remaining amount of the unsecured claim, \$ 5,292, 606.66, as filed, and granting such other and further relief as this Court deems just and proper.

Dated: New York, New York
August 8, 2007

Respectfully submitted,

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